

Amendments to Senate Bill No. 282  
Reference CopyDate 4-23-13  
Bill No. SB 282

Requested by Representative Douglas Coffin

For the Senate Free Conference Committee

Prepared by Jaret Coles  
April 22, 2013 (12:30pm)

1. Page 4, line 3.

**Following:** ";"**Strike:** "AND"

2. Page 4, line 5.

**Following:** "(4)"**Insert:** "; and

(i) all tips or gratuities that are covered by section 3402(k) or service charges that are covered by section 3401 of the Internal Revenue Code of 1954, 26 U.S.C. 3402(k) or 3401, as amended and applicable on January 1, 1983, received by a person for services rendered to patrons of premises licensed to provide food, beverage, or lodging"

3. Page 22, line 7.

**Following:** "include"**Insert:** ":"

4. Page 22, line 14.

**Following:** "~~(iv)~~"

**Insert:** "(i) tips and gratuities exempt from taxation under [section 1]; or (ii)"

- END -

Explanation - This amendment restores the tip and gratuity exemption by using the same language contained in current law under section 15-30-2110(2)(f), MCA.